

a non-magnetic base film;

a non-magnetic undercoat layer formed on the non-magnetic base film, comprising a binder resin and non-magnetic acicular black iron-based composite particles; and

a magnetic coating film comprising a binder resin and magnetic particles,

the non-magnetic acicular black iron-based composite particles having an average major axis diameter of usually 0.011 to 0.35 μm , comprising: acicular hematite particles or acicular iron oxide hydroxide particles (core particles) having an average major axis diameter of 0.01 to 0.3 μm ; a coating layer formed on the surface of said acicular hematite particle or acicular iron oxide hydroxide particle, comprising a specific organosilicon compound; and a single carbon black coat formed on the coating layer in an amount of 21 to 50 parts by weight based on 100 parts by weight of the core particles.